January 13, 2012

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FCC Mail Room

To:

FEDERAL COMMUNICATIONS COMMISION

445 12th Street SW Washington, DC 20554

TO WHOM IT MAY CONCERN:

This letter is to exempt Grand Canyon Tour Company from the closed caption requirement due to undue burdens. This is a small family owned business for guided tours.

Financially Grand Canyon Tour Company will not be able to add closed captions to all of their programs. The program produces well under the \$3,000,000 minimum.

As I mentioned, we are a small family owned business and our production person does not have the capability to add closed captions. Out sourcing closed captions will cost us close to \$1,000 which is more than the cost of the show production.

Please consider our request.

Sincerely

S C Tidwell Grand Canyon Tour Co.